

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

MOTOS LIQUIDATION COMPANY, et al.,

Debtors.

Chapter 11

Case No. 09-50026 (REG)

(Jointly Administered)

**CERTIFICATION OF SCOTT SHEKELL,
DELOITTE TAX LLP PARTNER, IN SUPPORT OF
DELOITTE TAX LLP'S FIRST INTERIM FEE APPLICATION**

SCOTT L. SHEKELL, deposes and says:

1. I am a partner of Deloitte Tax LLP (“Deloitte Tax”), which has an office located at 600 Renaissance Center, Suite 900, Detroit, Michigan 48243. I make this certification in support of its amended first interim fee application (the “Fee Application”) of Deloitte Tax, dated August 5, 2010 [Docket No. 6535] in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

2. I make this certification pursuant to the Court’s Administrative Order M-389 (the “Administrative Order”), the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, dated April 19, 1995 and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330 adopted on January 30, 1996 the “Guidelines”).

3. In compliance with the Administrative Order, I hereby certify that:

a. I have read the Fee Application;

b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Fee Application are in substantial compliance with the Administrative Order and the Guidelines.

c. The fees and disbursements sought in the Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte Tax for similar services and generally accepted by Deloitte Tax's clients.

d. Deloitte Tax has not made a profit with respect to the expenses requested in the Fee Application.

e. Deloitte Tax did not submit monthly billing statements with respect to the amounts requested in the Fee Application and has not received any amounts from the Debtors with respect thereto.

f. Copies of the Fee Application were provided to the appropriate parties on the date set for the filing of fee applications by the Court in its order regarding interim compensation procedures.



Declarant: Scott L. Shekell
Title: Partner

Dated: October 21, 2010